

S.B. CIVIL WRIT PETITION NO.2588/2006.

Pushpa Rajawat

Vs.

Union of India and ors.

Date of order : 17/5/2007.

HON'BLE MR.JUSTICE MOHAMMAD RAFIQ

Shri P.K. Kasliwal for the petitioner.

Shri Shashank Sharma on behalf of

Shri K.K. Sharma for Union of India.

Shri R.B. Mathur for the respondents.

Heard learned counsel for the parties.

This petition has been filed by petitioner Pushpa Rajawat with the prayer that the respondents may be directed to transfer her appeal which is pending before the Commissioner of Income Tax (A) Gwalior to Jaipur since 1998 as she is unable to attend the proceedings at Gwalior due to old age and ill health. She is undergoing medical treatment and the doctors have advised her not to undertake travels for long distance. It is argued that the Central Board of Direct Taxes has the power to order transfer on appropriate ground but her application dated 26/12/2005 has so far not been decided.

In the facts of the case, it would not be appropriate for this Court to consider the merits of the

case as no final view in the matter of petitioner has so far been taken by the competent authority on the application of the petitioner. It must however be observed that if the reasons stated by the petitioner are correct, there should be no reason for the Central Board for Direct Taxes not to consider her request for transfer of appeal.

It is therefore directed that application of the petitioner for transfer shall be considered and decided by the Central Board for Direct Taxes as expeditiously as possible but in no case later than three months from the date certified copy of this order is produced before it.

With these observations, the writ petition is disposed of.

(MOHAMMAD RAFIQ), J.

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